In order to respond to a specific request concerning the application of a tax statute or regulation to a particular fact pattern, all of the information required for a Private Letter Ruling must be included in such a request. See 86 Ill. Adm. Code 1200.110(b)(1-8). (This is a GIL).

March 23, 1999

Dear Mr. Xxxxx:

This letter is in response to your letter dated March 12, 1999 in which you inquire as to the status of your letter dated July 6, 1998. Please find attached a copy of the response sent to you dated December 30, 1998. Again, please note that based upon the information provided and the character of the inquiry, we can only respond with a General Information Letter. Only in the context of a Private Letter Ruling can the Department respond specifically to your inquiry. If you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of the enclosed copy of Section 1200.110(b).

Very truly yours,

Gina Roccaforte Associate Counsel

GR Enc.